between the figures of the budget and the revised estimates of the current year and between the latter and the budget estimates of the next year. Reference is also solicited to the details of the changes in classification of revenue and expenditure in the new budget.

III. Revised estimate of 1103.

The estimates for the current year budgetted for an aggregate revenue of Rs. 74,68,900 and provided for a programme of expenditure amounting to Rs. 72,75,800 leaving a surplus in revenue of Rs. 1,93,100. According to the revised estimates, the total revenue is fixed at Rs. 83,77,500, and the total expenditure is expected to be Rs. 71,83,600 thus raising the anticipated surplus to Rs. 11,93,900.

Revenue.

The main heads that are expected to contribute to the enhanced revenue are 'Customs', 'Abkari and Ganga,' 'Railway,' 'Stamps', 'Tramway' and 'Opium'. As against the budget estimate of Rs. 8,00,000 we have been able to receive from the British Government a sum of Rs. 15,41,601 being the moiety due to the Durbar under the Interportal Trade Convention—the record revenue so far realised under this head. Under 'Abkari and Ganga' the revised estimate is fixed at Rs. 10,28,300 as compared with the budget estimate of Rs. 9,71,700 thus exceeding it by Rs. 56 600 partly on account of the enhancement of the tree tax and partly due to the 'Rebate of duty on Ganga'. Mainly due to increasing traffic, 'Railway' is to bring in an enhanced revenue of Rs. 53,600 over the budget estimate of Rs. 11,75,000, while the revenue under 'Stamps' is expected to exceed the budget estimate of Rs. 6,30,900 by Rs. 41,900 on account of the larger sale of General Stamp papers, Court Fee stamps and One Anna Receipt stamps. 'Tramway' receipts go to show an increase of Rs. 29,500 over the budget estimate of Rs. 19,000 owing to the larger transport of timber, etc., by private agencies. Chiefly on account of the larger investments the receipt under 'Interest' is also expected to show an improvement of Rs. 26,400 over the budget estimate of Rs. 2,79,500, while the actual opium rentals which exceeded the estimate and the rebate of duty on opium actually received from the British Government are expected to bring in an increase of Rs. 25,700 as compared with the budget estimate of Rs 87,500. Though there are some other heads also showing small increases, I do not want to refer to them here. As against these increases we anticipate decreases also in receipts chiefly under 'Forests', 'Education' and 'Tobacco.' The revised estimate under 'Forests' is fixed at Rs. 5,11,100 thus falling short of the budget estimate

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by Rs 35,400 the decrease being mainly due to the fact that the anticipated quantity of timber could not be extracted and sold during the year. The decrease of Rs. 19,600 from the budgetted figure of Rs. 3,28,500 anticipated under 'Education' is mainly due to the fall in the strength of pupils, while that of Rs. 16,000 from the budget estimate of Rs. 2,68,900 anticipated under 'Tobacco' is attributable to the probable non-realisation of the Karkadagam kist before the close of the year.

Disbursements.

As already mentioned, the total revised estimate shows a decrease of Rs. 92,200 in expenditure from the budget estimate of Rs. 72,75,800. The most appreciable decrease anticipated is under 'Forests' the revised estimate of which is less than the budget estimate of Rs. 2,25,700 by Rs. 66,000 and is due to the fact that the quantity of timber proposed for extraction by Sirkar Agency during the current year was not fully felled and removed. 'Excise' comes next with an anticipated decrease in expenditure of Rs. 16,000 as against the budget estimate of Rs. 3,16,700, the main fall being under 'Purchase of Salt' due to the reduced contract rate for supply. Under 'Military' the revised estimate is fixed at Rs. 94,600, a saving of Rs. 11,000 in the budget estimate being anticipated partly on account of the non-utilisation of the provision for the purchase of horses with the consequent reduction in the cost of feeding and partly due to the fact that the full sanctioned force was not maintained during the year. Other heads showing considerable decreases are 'Education', 'Tramway', 'Jails' and the chief reasons for the same having been explained in the memorandum, I do not wish to take up the time of the House by any unnecessary repetition here.

As against these decreases, it has to be stated that there are some heads showing increase in expenditure over the budget estimates such as 'Miscellaneous,' 'Land Revenue', 'Co-operative,' 'Registration' 'Law and Justice,' etc. The only head worthy of notice is 'Miscellaneous' which expects an increase in expenditure of Rs. 18,000 over the budget estimate of Rs. 1,61,300 chiefly on account of the expenditure incurred in connection with the Indian States Enquiry Committee. The temporary establishment under 'Co-operative' had to be strengthened during the course of the year by the addition of another Inspector and a peon for securing greater efficiency in the Department which has been more than once expressed in this House. Again the establishment under 'Waterworks' had to be strengthened by the addition of 4 linesmen and a line Inspector for easier detection of leakages and more frequent

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inspection of the line. Almost all other important variations and changes have been explained in the memorandum.

To sum up—the budget estimate of 1103 was so framed as to leave a surplus of Rs. 1,93,100 after the transactions of the year, the budget estimates of revenue and expenditure being fixed at Rs. 74,68,900 and Rs. 72,75,800 respectively. The revised estimate, however, shows an improvement of Rs. 9,08,600 in revenue and a fall of Rs. 92,200 in expenditure thus raising the anticipated surplus from Rs. 1,93,100 to Rs. 11,93,900. The net surplus to the credit of the State at the end of the year is expected to come to Rs. 68,65,488 as against Rs. 56,71,588 at the beginning of the year.

IV. Budget estimate of 1104.

I shall now pass on to our programme of receipts and expenditure for 1104 M. E.

For the next year, we are budgetting for a revenue of Rs. 77,06,200 and an expenditure of Rs. 76,10,500 which will leave a surplus of Rs 95,700 at the close of the year. As compared with the revised estimate the revenue, no doubt, shows a large decrease of Rs. 6,71,300, and the reason for the same will be explained in the proper place. The expenditure on the other hand is fixed at Rs. 4,26 900 more than in the revised estimate of the current year.

Receipts.

To come to details:—

One cannot safely forecast whether the record receipt under 'Customs' which we have been able to realise in the current year would repeat itself next year, and I am also positive that all of you will agree with me in thinking that it is hazardous to overestimate receipts. We have, therefore, fixed the anticipated revenue under 'Customs' at Rs. 9 lakhs based more or less on the actuals of the last financial year 1102 as against Rs. 15 4[illegible],601 realised during the current year. Under 'Interest' the increased receipt in the current year having been due to the collection of arrear interest from the Sitaram Spinning and Weaving Mills, Ltd., the budget estimate for 1104 is fixed at Rs. 2,47,300 as against the revised estimate of Rs. 3,05,900. A third item of receipt contributing to the decreased revenue anticipated next year is 'Public Works' receipt which is fixed at Rs. 1,98,400, i. e., Rs. 23,800 less than the revised estimate of Rs. 2,22,200 for the current year mainly due to the fact that no such works as Enamakkal dam are proposed to be executed next year, for which any large contribution is to be received from the British Government. Again, 'Stamps' also anticipates a decreased revenue of Rs. 6,53,500 as compared with the revised estimate of

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